



UNITED STATES
OFFICE OF PERSONNEL MANAGEMENT
WASHINGTON, DC 20415-1100

OFFICE OF
THE INSPECTOR GENERAL

April 5, 2004

Honorable J. Russell George
Inspector General
Corporation for National and Community Service
1201 New York Avenue, N.W., Suite 830
Washington, D.C. 20525

Dear Mr. George:

We have reviewed the system of quality control for the audit function of the Corporation for National and Community Service, Office of Inspector General (OIG) in effect for the year ended September 30, 2003. We conducted our review in conformity with standards and guidelines established by the President's Council on Integrity and Efficiency (PCIE). We tested compliance with the OIG's system of quality control to the extent we considered appropriate. These tests included a review of the audits identified in the enclosure.

In performing our review, we have given consideration to the policy statement on quality control and external reviews, dated September 2003 issued by the PCIE. That statement indicates that an OIG's quality control policies and procedures should be appropriately comprehensive and suitably designed to provide reasonable assurance that the objectives of quality control will be met. It also recognizes that the nature, extent and formality of an OIG's system of quality control depends on various factors such as the size of the OIG, the location of its offices, the nature of the work and its organizational structure.

In our opinion, the system of quality control for the audit function of the Corporation for National and Community Service in effect for the year ended September 30, 2003, has been designed in accordance with the quality standards established by the PCIE and was being complied with for the year then ended to provide the OIG with reasonable assurance of material compliance with professional auditing standards in the conduct of its audits. Therefore, we are issuing an unqualified opinion on your system of audit quality control.

Sincerely,


Patrick E. McFarland
Inspector General

Enclosure